

§ 105-320. Tax receipts; preparation.

(a) No taxing unit shall adopt a tax receipt form until it has been approved by the Department of Revenue, and no tax receipt form shall be approved unless it shows at least the following information:

- (1) The name and mailing address of the taxpayer charged with taxes.
- (2) The assessment of the taxpayer's real property listed for unit-wide taxation.
- (3) The assessment of the taxpayer's personal property listed for unit-wide taxation.
- (4) The total assessed value of the taxpayer's real and personal property listed for unit-wide taxation.
- (5) The total assessed value of the taxpayer's real and personal property listed for taxation in any special district or subdivision of the unit.
- (6) The rate of tax levied for each unit-wide purpose, the total rate levied for all unit-wide purposes, and the rate levied by or for any special district or subdivision of the unit in which the taxpayer's property is subject to taxation. (In lieu of showing this information on the tax receipt, it may be furnished on a separate sheet of paper, properly identified, at the time the official receipt is delivered upon payment).
- (7) The amount of ad valorem tax due by the taxpayer for unit-wide purposes.
- (8) The amount of ad valorem tax due by the taxpayer to any special district or subdivision of the unit.
- (9) The amount of dog license tax due by the taxpayer.
- (10) The amount of penalties, if any, imposed under the provisions of G.S. 105-312.
- (11) The total amount of all taxes and penalties due by the taxpayer to the unit and to special districts and subdivisions of the unit.
- (12) The amount of discount allowed for prepayment of taxes under the provisions of G.S. 105-360.
- (13) The amount of interest charged for late payment of taxes under the provisions of G.S. 105-360.
- (14) Repealed by Session Laws 1987, c. 813, s. 16.
- (15) Repealed by 1987 (Regular Session, 1988), c. 1041, s. 1.2.
- (16) Repealed by Session Laws 2014-3, s. 14.20(b), effective May 29, 2014.

(b) Repealed by Session Laws 2018-5, s. 38.10(i), effective June 12, 2018.

(c) The governing body of the county or municipality shall designate the person or persons who shall compute and prepare the tax receipt for all taxes charged upon the tax records. (1939, c. 310, s. 1102; 1961, c. 380; 1971, c. 806, s. 1; 1973, c. 476, s. 193; 1985, c. 656, s. 23; 1985 (Reg. Sess., 1986), c. 947, s. 6; 1987, c. 813, ss. 16, 17; 1987 (Reg. Sess., 1988), c. 1041, ss. 1.2, 1.3; 1991, c. 45, s. 14(c); 2014-3, s. 14.20(b); 2018-5, s. 38.10(i).)